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PART 13. TAXATION OF MANUFACTURED HOMES \* †

- Chapter 1. General Provisions and Definitions. §§ 5800-5805.  
2. Determination of Taxable Values. §§ 5810-5813.  
3. Change in Ownership. § 5814.  
4. New Construction. § 5825.  
5. Collection of Taxes on Manufactured Homes. §§ 5830-5832.  
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CHAPTER 1. GENERAL PROVISIONS AND DEFINITIONS

- § 5800. Title.  
§ 5801. "Manufactured home".  
§ 5802. "Base year value".  
§ 5803. "Full cash value".  
§ 5804. "Taxable value of a manufactured home".  
§ 5805. Manufactured home accessories.

**5800. Title.** This part shall be known and may be cited as "The Manufactured Home Property Tax Law."

**History.**—Stats. 1991, Ch. 796, in effect January 1, 1992, substituted "Manufactured Home" for "Mobilehome" after "The".

**5801. "Manufactured home".** (a) As used in Part 0.5 (commencing with Section 50), Part 1 (commencing with Section 101), Part 2 (commencing with Section 201), and this part, "manufactured home" means a manufactured home as defined in Section 18007 of the Health and Safety Code or a mobilehome as defined in Section 18008 of the Health and Safety Code which:

(1) Was first sold new on or after July 1, 1980.

(2) Was, at the request of the owner, and following his or her notification of the Department of Housing and Community Development and the assessor, made subject to taxation under this part.

(b) (1) "Manufactured home," as used in this part, does not include a manufactured home which has become real property by being affixed to land on a permanent foundation system pursuant to Section 18551 of the Health and Safety Code and is taxed as all other real property is taxed.

(2) Except as provided in paragraph (1), a manufactured home, otherwise subject to taxation pursuant to this part, shall not be classified as real property for property taxation purposes that would be excluded from taxation pursuant to this part.

**History.**—Stats. 1980, Ch. 1149, in effect January 1, 1981, added the second paragraph to subdivision (a). Stats. 1982, Ch. 1465, in effect January 1, 1983, added paragraph (3) to subdivision (a). Stats. 1984, Ch. 1760, in effect October 1, 1984, deleted former subsection (2) and renumbered former subsection (3) as (2) in the first paragraph, and deleted the former second paragraph of subdivision (a). Stats. 1991, Ch. 796, in effect January 1, 1992, substituted "manufactured home" for "mobilehome" after "part.", added "manufactured home as defined . . . Safety Code or a" after "means a", substituted "Section" for "Sections" before "18008", deleted "and 18211" after "18008", in the first sentence of subdivision (a); added "(1)" after "(b)", substituted "Manufactured home" for "Mobilehome" after "(b) (1)", inserted a comma after "part", substituted "manufactured home" for "mobilehome" after "include a", substituted "pursuant to . . . Safety Code" for "or otherwise" after "system", in paragraph (1) of subdivision (b), added paragraph (2) to subdivision (b). Stats. 2002, Ch. 775 (SB 2092), in effect January 1, 2003, added "Part 0.5 . . . Section 201), and" after "As used in" in the first sentence of the first paragraph of subdivision (a), and substituted "home," for "Home" after "Manufactured" in the first sentence of paragraph (1) of subdivision (b).

\* Part 13 was added by Stats. 1980, Ch. 285, in effect June 30, 1980, operative July 1, 1980.

† Stats. 1991, Ch. 796, in effect January 1, 1992, amended the heading of Part 13 by substituting "Manufactured Home" for "Mobilehome".

**Note.**—Section 21 of Stats. 1980, Ch. 285, provided that for purposes of paragraph (2) of subdivision (a) of Section 5801 of the Revenue and Taxation Code, whether the license fee has been delinquent for 120 days shall be determined beginning July 1, 1980, so that any mobilehome for which the license fee has been delinquent for 120 days or more as of that date will become subject to the property tax, as will any mobilehome for which the 120th day of delinquency is July 2, 1980, or thereafter.

**5802. “Base year value.”** (a) Except as provided in subdivisions (b), (c), and (d), “base year value” as used in this part means the full cash value of a manufactured home on the date the manufactured home is purchased or changes ownership. If the manufactured home undergoes any new construction after it is purchased or changes ownership, the base year value of the new construction is its full cash value on the date on which the new construction is completed, and if uncompleted, on the lien date.

(b) The base year value of a manufactured home for which the license fee is delinquent shall be its full cash value on the lien date for the fiscal year in which it is first enrolled.

(c) The base year value of a manufactured home converted pursuant to Section 18119 of the Health and Safety Code from taxation under Part 5 (commencing with Section 10701) of Division 2 to taxation under this part shall be its full cash value on the lien date for the fiscal year in which that manufactured home is first enrolled. A manufactured home that has been converted is not subject to supplemental assessment pursuant to Section 75.5 by reason of the conversion.

(d) The base year value of a manufactured home that changes ownership in the same calendar year after a conversion in the same calendar year, shall be its full cash value on the date of the change in ownership and its value shall be enrolled on the next lien date. The change in ownership is not subject to supplemental assessment as provided in Section 75.5.

(e) This section shall become operative on January 1, 1999.

**History.**—Added by Stats. 1993, Ch. 1200, in effect October 11, 1993, operative January 1, 1999. Stats. 1994, Ch. 1222, in effect January 1, 1995, added new subdivision (c), and relettered former subdivision (c) as (d). Stats. 1998, Ch. 591 (SB 2237), in effect January 1, 1999, substituted “subdivisions (b) and (c)” for “subdivision b” in the first sentence of subdivision (a). Stats. 2002, Ch. 775 (SB 2092), in effect January 1, 2003, substituted “subdivisions (b), (c), and (d),” for “subdivisions (b) and (c)”, in the first sentence of subdivision (a); added the second sentence to subdivision (c); designated former subdivision (d) as subdivision (e); and added new subdivision (d).

**5803. “Full cash value.”** (a) “Full cash value” means the “full cash value” or the “fair market value,” as determined pursuant to Section 110, of a manufactured home similarly equipped and installed, including any value attributable to a manufactured home accessory building or structure as defined in Section 18008.5 of the Health and Safety Code which is sold along with the manufactured home, giving recognition, however, to the exemption provided in subdivision (m) of Section 3 of Article XIII of the Constitution.

(b) The Legislature finds and declares that, because owners of manufactured homes subject to property taxation on rented or leased land do not own the land on which the manufactured home is located and are subject

to having the manufactured home removed upon termination of tenancy, “full cash value” for purposes of subdivision (a) does not include any value attributable to the particular site where the manufactured home is located on rented or leased land which would make the sale price of the manufactured home at that location different from its price at some other location on rented or leased land. In determining the “full cash value” of a manufactured home on rented or leased land, the assessor shall take into consideration, among other relevant factors, cost data issued pursuant to Section 401.5 or sales prices listed in recognized value guides for manufactured homes, including, but not limited to, the Kelley Blue Book Official Manufactured Housing Guide and the National Automobile Dealers Association’s Manufactured Housing Appraisal Guide.

**History.**—Stats. 1983, Ch. 807, in effect January 1, 1984, added the subdivision letters and substituted subdivision (b) for “ ‘full cash value’ does not include any value attributable to the particular site where the mobilehome is located on rented or leased land which would make the sales price of the mobilehome at that location different from the price at some other location on rented or leased land”. Stats. 1991, Ch. 796, in effect January 1, 1992, substituted “manufactured home” for “mobilehome” and “manufactured homes” for “mobilehomes” throughout this section, substituted “18005.5” for “18213” after “in Section” in subdivision (a). Stats. 2002, Ch. 775 (SB 2092), in effect January 1, 2003, deleted “such” after “the ‘full cash value’ of”, added “cost data issued pursuant to Section 401.5 or” after “relevant factors.”, substituted “Kelley Blue Book Official Manufactured Housing Guide” for “Kelly Blue Book Manufactured Housing and Mobilehome Guide” after “limited to, the”, and substituted “Dealers Association’s” for “Dealer Association’s Mobilehome” after “National Automobile” in the second sentence of subdivision (b).

**Note.**—Section 3 of Stats. 1983, Ch. 807, provided that no appropriation is made by this act for the purpose of making reimbursement pursuant to these sections. Sec. 4 thereof provided that the provisions of this act shall remain in effect unless and until they are amended or repealed by a later enacted act.

**5804. “Taxable value of a manufactured home”.** As used in this part, “taxable value of a manufactured home” means the base year value, or the base year value as adjusted pursuant to Section 5813, plus the value of any new construction as determined pursuant to Section 5825.

**History.**—Stats. 1991, Ch. 796, in effect January 1, 1992, substituted “manufactured home” for “mobilehome” after “value of a”.

**5805. Manufactured home accessories.** (a) Notwithstanding any other provision of law, manufactured home accessories, as defined in Section 18008.5 of the Health and Safety Code, installed on a rented or leased lot with a manufactured home first sold prior to January 1, 1977, and which were subject to the state vehicle license fee, shall not be subject to local property taxation, unless the manufactured home is also subject to local property taxation pursuant to this part or the accessory is permanently affixed to the land, such as on a foundation.

(b) In accordance with subdivision (a), manufactured home accessories installed on a rented or leased lot with a manufactured home first sold prior to January 1, 1977, shall be presumed subject to the state vehicle license fee. This presumption may be rebutted by evidence that an accessory was not included in the vehicle license fee base for the manufactured home or was not otherwise subject to the vehicle license fee.

**History.**—Added by Stats. 1983, Ch. 349, in effect July 25, 1983. Stats. 1991, Ch. 796, in effect January 1, 1992, substituted “manufactured home” for “mobilehome” throughout the section.

**Note.**—Section 2 of Stats. 1983, Ch. 349, provided no payment by state to local agencies or school districts because of this act.

CHAPTER 2. DETERMINATION OF TAXABLE VALUES

- § 5810. Valuation.
- § 5811. Amount of tax.
- § 5812. Value; entry on roll.
- § 5813. Taxable value.

**5810. Valuation.** Except as otherwise provided in this part, manufactured homes shall be subject to property taxation in the same manner and to the same extent, and shall be subject to the other provisions of this division in the same manner and to the same extent as any other personal property on the roll as defined in Section 109.

**History.**—Stats. 1991, Ch. 796, in effect January 1, 1992, substituted “manufactured homes” for “mobilehomes” after “part,”.

**5811. Amount of tax.** The amount of local property tax on a manufactured home shall be determined by applying the appropriate assessment ratio and tax rate to the taxable value of the manufactured home. The “appropriate tax rate” is the rate determined under Section 93 for the tax rate area in which the manufactured home is situated.

**History.**—Stats. 1991, Ch. 796, in effect January 1, 1992, substituted “manufactured home” for “mobilehome” throughout the section. Stats. 2002, Ch. 775 (SB 2092), in effect January 1, 2003, substituted “Section 93” for “Section 2237” after “rate determined under” in the second sentence of the first paragraph.

**5812. Value; entry on roll.** (a) The base year value of a manufactured home which is purchased or which changed ownership shall be entered on the roll for the lien date next succeeding the date of the purchase or change in ownership. The value of any new construction shall be entered on the roll for the lien date next succeeding the date of completion of the new construction. The value of new construction in progress on the lien date shall be entered on the roll as of the lien date.

(b) Except as provided in subdivisions (c) and (d) of Section 5802, a manufactured home that has changed ownership or had new construction completed is subject to supplemental assessment as provided in Section 75.5.

**History.**—Stats. 1980, Ch. 1149, in effect January 1, 1981, deleted “the date” after “succeeding” added “the date” after “(1)”, deleted “on” after “furnished”, and substituted “120th” for “121st” before “day” in subdivision (b). Stats. 1982, Ch. 1465, in effect January 1, 1983, substituted “listing . . . Safety Code” for “notice required by Section 5357 of the Vehicle Code” after “if the” in subdivision (b). Stats. 1984, Ch. 1760, in effect October 1, 1984, deleted “(a)” before “the” in the first sentence, and deleted former subdivision (b). Stats. 1991, Ch. 796, in effect January 1, 1992, substituted “manufactured home” for “mobilehome” after “value of a” in the first sentence. Stats. 2002, Ch. 775 (SB 2092), in effect January 1, 2003, designated the former first paragraph as subdivision (a) and added subdivision (b).

**5813. Taxable value.** For each lien date after the lien date for which the base year value is determined, the taxable value of a manufactured home shall be the lesser of:

(a) Its base year value, compounded annually since the base year by an inflation factor, which shall be the percentage change in the cost of living, as defined in Section 51, provided, that any percentage increase shall not exceed 2 percent of the prior year’s value; or

(b) Its full cash value, as defined in Section 5803, as of the lien date, taking into account reductions in value due to damage, destruction, depreciation, obsolescence, or other factors causing a decline in value; or

(c) If the manufactured home is damaged or destroyed by disaster, misfortune, or calamity, its value determined pursuant to (b) shall be its base year value until the manufactured home is restored, repaired or reconstructed or other provisions of law require establishment of a new base year value.

**History.**—Stats. 1983, Ch. 807, in effect January 1, 1984, substituted “5803” for “110” after “Section” in subdivision (b). Stats. 1991, Ch. 796, in effect January 1, 1992, substituted “manufactured home” for “mobilehome” throughout the section. Stats. 2002, Ch. 775 (SB 2092), in effect January 1, 2003, substituted “Section 51” for “Section 2212” after “as defined in” in the first sentence of subdivision (a).

### CHAPTER 3. CHANGE IN OWNERSHIP

- § 5814. “Change in ownership”; “purchased” or “purchase”. [Repealed.]
- § 5814. “Change in ownership”; “purchase”.
- § 5815. “Change in ownership” inclusions. [Repealed.]
- § 5815. “Business inventories.”
- § 5816. “Change in ownership” exclusions. [Repealed.]
- § 5817. Interspousal transfers. [Repealed.]
- § 5818. Corporation and partnership interests. [Repealed.]
- § 5819. Reappraisal; termination of joint tenancy. [Repealed.]
- § 5820. Reporting of change in ownership information. [Repealed.]

5814. **“Change in ownership”; “purchased” or “purchase”.** [Repealed by Stats. 1983, Ch. 1281, in effect September 30, 1983.]

5814. **“Change in ownership”; “purchase”.** (a) For purposes of this part, “change in ownership” and “purchase” shall have the same meanings as provided in Sections 60 to 68, inclusive, to the extent applicable. The operative dates of those sections shall be controlling in the determination of whether a change in ownership or purchase of a manufactured home has occurred.

(b) As used in Sections 60 to 68, inclusive, the term “real property” includes a manufactured home that is subject to tax under this part.

**History.**—Added by Stats. 1983, Ch. 1281, in effect September 30, 1983. Stats. 1991, Ch. 796, in effect January 1, 1992, substituted “manufactured home” for “mobilehome” after “of a” in the second sentence. Stats. 2001, Ch. 407 (SB 1181), in effect January 1, 2002, designated the former first paragraph as subdivision (a) and added subdivision (b).

**Note.**—Section 12 of Stats. 2001, Ch. 407 (SB 1181) provided that notwithstanding Section 17610 of the Government Code, if the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code. If the statewide cost of the claim for reimbursement does not exceed one million dollars (\$1,000,000), reimbursement shall be made from the State Mandates Claims Fund.

5815. **“Change in ownership” inclusions.** [Repealed by Stats. 1983, Ch. 1281, in effect September 30, 1983.]

5815. **“Business inventories.”** Notwithstanding any other provision of law, a manufactured home otherwise subject to taxation pursuant to this part, which has been removed from its situs and returned to a dealer’s established place of business for purposes of resale, shall not be subject to property taxation during the period it is held in the dealer’s inventory, provided it remains personal property.

**History.**—Added by Stats. 1991, Ch. 796, in effect January 1, 1992.

5816. **“Change in ownership” exclusions.** [Repealed by Stats. 1983, Ch. 1281, in effect September 30, 1983.]

5817. **Interspousal transfers.** [Repealed by Stats. 1983, Ch. 1281, in effect September 30, 1983.]



5818. **Corporation and partnership interests.** [Repealed by Stats. 1983, Ch. 1281, in effect September 30, 1983.]

5819. **Reappraisal; termination of joint tenancy.** [Repealed by Stats. 1983, Ch. 1281, in effect September 30, 1983.]

5820. **Reporting of change in ownership information.** [Repealed by Stats. 1983, Ch. 1281, in effect September 30, 1983.]

#### CHAPTER 4. NEW CONSTRUCTION

§ 5825. “Newly constructed”, “new construction”.

5825. **“Newly constructed”, “new construction”.** (a) “Newly constructed” and “new construction” means:

(1) Any substantial addition to a manufactured home since the last lien date; and

(2) Any alteration of the manufactured home which constitutes a major rehabilitation thereof or which converts the property to a different use.

(b) Any rehabilitation, renovation, or modernization which converts a manufactured home to the substantial equivalent of a new manufactured home is a major rehabilitation of such manufactured home.

(c) Notwithstanding subdivisions (a) and (b), if a manufactured home has been damaged or destroyed by misfortune or calamity, “newly constructed” and “new construction” does not mean any timely reconstruction or replacement of the manufactured home, or portion thereof, where the manufactured home after reconstruction or replacement is substantially equivalent to the manufactured home prior to damage or destruction. Any reconstruction or replacement of a manufactured home, or portion thereof, which is not substantially equivalent to the damaged or destroyed manufactured home, shall be deemed to be new construction and only that portion which exceeds substantially equivalent reconstruction or replacement shall have a new base year value determined pursuant to Section 110.1.

If a manufactured home, subject to vehicle license and registration fees pursuant to Article 6 (commencing with Section 18114) of Chapter 8 of Part 2 of Division 13 of the Health and Safety Code, is destroyed or damaged by misfortune or calamity and is replaced by a substantially equivalent manufactured home subject to local property taxation, the assessor shall determine a base year value for that replacement manufactured home so that the property taxes levied, after adjustment for any applicable exemption, shall be the same amount as the vehicle license and registration fees for the previous manufactured home for the year prior to its destruction or damage.

(d) Notwithstanding subdivisions (a) and (b), if a manufactured home, subject to vehicle license and registration fees pursuant to Article 6 (commencing with Section 18114) of Chapter 8 of Part 2 of Division 13 of the Health and Safety Code is taken by eminent domain, acquired by a public entity, or subject to any governmental action resulting in a judgment of



inverse condemnation, “newly constructed” and “new construction” shall not mean any timely replacement of that manufactured home.

If a manufactured home, subject to vehicle license and registration fees pursuant to Article 6 (commencing with Section 18114) of Chapter 8 of Part 2 of Division 13 of the Health and Safety Code, is taken by eminent domain, acquired by a public entity, or subject to any governmental action resulting in a judgment of inverse condemnation, and is replaced by a comparable manufactured home subject to local property taxation, the assessor shall determine a base year value for the replacement manufactured home so that the property taxes levied, after adjustment for any applicable exemption, shall be the same amount as the vehicle license and registration fees for the previous manufactured home in the year that manufactured home was taken, acquired, or adjudged to be inversely condemned.

(e) The assessor shall determine the new base year value for the portion of any manufactured home which has been newly constructed. The base year value of the remainder of the manufactured home assessed, which did not undergo new construction, shall not be changed. New construction in progress on the lien date shall be appraised at its full value on such date and each lien date thereafter until the date of completion at which time the entire portion of the manufactured home which is newly constructed shall be reappraised at its full value.

**History.**—Stats. 1990, Ch. 812, in effect January 1, 1991, deleted “the provisions of” after “Notwithstanding”, and added “or replacement” after “reconstruction” in the first and second sentences of the first paragraph of subdivision (c), added second paragraph to subdivision (c), added subdivision (d) and added subdivision letter (e). Stats. 1991, Ch. 796, in effect January 1, 1992, substituted “manufactured home” for “mobilehome” throughout this section.

**NOTE.**—Section 8 of Stats. 1990, Ch. 812, provided that the amendments made to Section 5825 by this act do not constitute a change in, but are declaratory of, existing law.

## CHAPTER 5. COLLECTION OF TAXES ON MANUFACTURED HOMES

- § 5830. Entry on secured roll.
- § 5831. Notification of amount of assessment.
- § 5832. Tax clearance certificates.

**5830. Entry on secured roll.** The assessment of any manufactured home shall be entered on the secured roll and shall be subject to all provisions of law applicable to taxes on the secured roll, provided, however:

(a) If the taxes on any manufactured home are not a lien on real property of the owner of the manufactured home pursuant to Section 2188.1, 2189, or 2189.3 and are unpaid when any installment of taxes on the secured roll becomes delinquent, the tax collector may use the procedures applicable to the collection of delinquent taxes on the unsecured roll; and

(b) If the taxes on any manufactured home which are not a lien on real property of the owner of the manufactured home remain unpaid at the time set for the declaration of default for delinquent taxes, the taxes on the manufactured home, together with any penalties and costs which may have accrued thereon while on the secured roll, shall be transferred to the unsecured roll.

(c) The taxes on manufactured homes may be paid in two installments as provided in Chapter 2.1 (commencing with Section 2700) of Part 5, notwithstanding the provisions of Section 2605 and whether or not the board of supervisors has adopted a resolution in accordance with Section 2700.

**History.**—Stats. 1983, Ch. 1224, in effect January 1, 1984, substituted “any” for “the last” after “when” in subsection (a), and deleted “the mobilehome and” after “delinquent taxes” and substituted “the” for “such” after “taxes on” in subsection (b). Stats. 1985, Ch. 316, effective January 1, 1986, substituted “declaration of default” for “sale of the mobilehome on the secured roll to the state” after “the” in subdivision (b). Stats. 1991, Ch. 796, in effect January 1, 1992, substituted “manufactured home” for “mobilehome” throughout the section.

**5831. Notification of amount of assessment.** (a) Except as provided in subdivisions (e) and (f), the assessor shall, upon or prior to completion of the local roll, notify each assessee whose manufactured home’s taxable value has increased of the taxable value of that manufactured home as it shall appear on the completed local roll.

(b) The information given by the assessor to the assessee pursuant to subdivision (a) shall include a notification of hearings by the county board of equalization or assessment appeals board, which shall include the period during which assessment protests will be accepted and the place where they may be filed. The information shall also include an explanation of the stipulation procedure set forth in Section 1607 and the manner in which the assessee may request use of this procedure.

(c) The information shall be furnished by the assessor to the assessee personally or by regular United States mail directed to him or her at the latest address known to the assessor.

(d) Neither the failure of the assessee to receive the information nor the failure of the assessor to so inform the assessee shall in any way affect the validity of any assessment or the validity of any taxes levied pursuant thereto.

(e) This section shall not apply to annual increases in the valuation of property which reflect the inflation rate, not to exceed 2 percent, pursuant to Section 5813.

(f) This section does not apply to increases in assessed value caused solely by changes in the assessment ratio provided for in Section 401.

**History.**—Stats. 1982, Ch. 40, in effect February 17, 1982, operative March 1, 1982, added “, of his or her right to petition for reinstatement pursuant to Article 4 (commencing with Section 10910) of Chapter 3 of Part 5,” after “roll” in subdivision (a)(2). Stats. 1982, Ch. 1465, in effect January 1, 1983, deleted “of the fact that the mobilehome is to be placed on the local roll, of his or her right to petition for reinstatement pursuant to Article 4 (commencing with Section 10910) of Chapter 3 of Part 5, and” after “more” in subdivision (a)(2). Stats. 1991, Ch. 796, in effect January 1, 1992, substituted “manufactured home” for “mobilehome” throughout the section, except after “assessee whose” in paragraph (2) of subdivision (a). Stats. 2002, Ch. 775 (SB 2092), in effect January 1, 2003, substituted “subdivisions (e) and (f)” for “subdivision (f)” after “as provided in” in the first sentence of subdivision (a), added the balance of the first sentence therein after “the local roll” by deleting the colon and adding the first clause of former paragraph (1) commencing with “notify each assessee” and substituting a period for “; and” after “completed local roll”, and deleted former paragraph (2) thereof which provided that the assessor “Notify each assessee whose mobilehome is to be placed on the local roll pursuant to subdivision (b) of Section 5812 because its license fee has become delinquent for 120 days or more of the taxable value of the manufactured home. The notification shall also be given to the legal owner, if any, of the manufactured home, at the same time it is given to the assessee.”; deleted “and legal owner, as applicable,” after “to the assessee”, deleted “paragraph (1) or (2) of” after “pursuant to” and added “or assessment appeals board” after “board of equalization” in the first sentence of subdivision (b); deleted former subdivision (c) which provided that “The information shall also include the full value of the property.”; relettered former subdivision (d) as subdivision (c) and substituted “him or her at the” for “him at his” after “mail directed to” in the first sentence therein; and relettered former subdivisions (e), (f), and (g) as subdivisions (d), (e), and (f), respectively.

**5832. Tax clearance certificates.** (a) (1) Upon application, the county tax collector shall issue a tax clearance certificate or a conditional tax clearance certificate.

(2) Any tax clearance certificate issued shall be used to permit registration of used manufactured homes and for any other purposes that may be prescribed by the Controller. The certificate may indicate that the county tax collector finds that no local property tax is due or is likely to become due, or that any applicable local property taxes have been paid or are to be paid in a manner not requiring the withholding of registration or the transfer of registration.

(3) Any conditional tax clearance certificate issued shall indicate that the county tax collector finds that a tax liability exists, the amount due, and the final date that amount may be paid before a further tax liability is incurred. The certificate shall be in any form that the Controller may prescribe, and shall be executed, issued, and accepted for clearance of registration or permit issuance on the conditions which the Controller may prescribe.

(b) Within five working days of receipt of the written demand for a conditional tax clearance certificate or tax clearance certificate, the county tax collector shall forward the conditional tax clearance certificate or tax clearance certificate, showing no tax liability exists, to the requesting escrow officer. In the event the final due date of the tax clearance certificate or conditional tax clearance certificate expires within 30 days of the date of its issuance, an additional conditional tax clearance certificate or tax clearance certificate shall be completed, which has a final due date of at least 30 days beyond the date of issuance. The tax collector shall not charge a fee for the issuance of a certificate unless a previously issued tax clearance certificate or conditional tax clearance certificate expires prior to the date upon which title transfers. The fee for the issuance of a subsequent certificate with respect to that manufactured home shall be an amount equal to the actual costs of preparing and processing that certificate.

(c) If the tax collector fails to comply with the demand within 30 days from the date the demand is mailed, the escrow officer may close the escrow in accordance with the provisions of subdivision (m) of Section 18035 of the Health and Safety Code.

(d) Notwithstanding any provisions of law requiring the tax collector to issue a tax clearance certificate or conditional tax clearance certificate within a specified period of time, when an escrow information demand is made pursuant to Section 18035 of the Health and Safety Code for a manufactured home that has not been enrolled in the county, the tax collector shall be afforded the number of working days necessary for the assessor to determine the value of the manufactured home and for the auditor to extend tax liability.

(e) The issuance, alteration, forgery, or use of any tax clearance certificate or conditional certificate in a manner contrary to the requirements of the Controller constitutes a misdemeanor.

History.—Stats. 1984, Ch. 678, in effect January 1, 1985, deleted “pursuant to Article 11 (commencing with Section 5400) of Chapter 1 of Division 3 of the Vehicle Code” after “mobilehomes” in the second sentence of the first paragraph, Stats. 1987, Ch. 1339, in effect January 1, 1988, added “(a)” before the first paragraph; substituted “shall” for “may” after “collector”, added “a” after “issue”, and substituted “certificate or a conditional tax clearance certificate” for “certificates” after “tax clearance” in the first sentence of subdivision (a); substituted “any tax clearance certificate issued” for “such certificates” before “shall”, added “manufactured homes or” after “used”, substituted “any” for “such” after “for”, and substituted “which” for “as” after “purposes” in the second sentence of subdivision (a);

substituted "certificate" for "certificates" after "the" in the third sentence of subdivision (a); added the fourth sentence to subdivision (a); substituted "certificate" for "certificates" after "The", substituted "the" for "such" after "issuance on", and substituted "which" for "as" after "conditions" in the fifth sentence of subdivision (a); added subdivisions (b) and (c); and lettered the former second paragraph as (d), and substituted "tax clearance certificate or conditional certificate" for "such certificate" after "any" therein. Stats. 1988, Ch. 830, in effect January 1, 1989, added "of the Health and Safety Code" after "18035", added subdivision (d), and relettered former subdivision (d) as subdivision (e). Stats. 1991, Ch. 796, in effect January 1, 1992, deleted "or mobilehomes" after "manufactured homes" in the second sentence of subdivision (a); substituted "manufactured home" for "mobilehome" throughout subdivision (d). Stats. 1992, Ch. 523, in effect January 1, 1993, added "(1)" after "(a)", "and the payment of any applicable fee," after "application", in the first sentence of subdivision (a)(1); added the second sentence to subdivision (a)(1); and created subparagraphs (2) and (3) of subdivision (a) with the second and fourth sentences, respectively, of former subdivision (a). Stats. 1994, Ch. 705, in effect January 1, 1995, deleted "and the payment of any applicable fee" after "Upon application" in paragraph (1), deleted the former first sentence of paragraph (2) which provided, "The tax collector shall not charge a fee for the first issuance of a certificate with respect to a manufactured home, but shall charge a fee for the issuance of any subsequent certificate with respect to that manufactured home in an amount equal to the actual costs of preparing and processing that certificate", substituted "that" for "which" after "any other purposes" in the former second sentence of paragraph (2), and substituted "any form that" for "such form as" after "shall be in" in the second sentence of paragraph (3) of subdivision (a); and added the third and fourth sentences in subdivision (b).

**Note.**—Section 6 of Stats. 1987, Ch. 1339, provided that no reimbursement is required by this act.

## CHAPTER 6. ADMINISTRATIVE AND MISCELLANEOUS PROVISIONS

- § 5840. Rules and regulations.
- § 5841. Lists of registration and titles.
- § 5842. Exchange of information.

**5840. Rules and regulations.** The board shall make such rules and regulations and prepare such forms as are necessary for the administration of, and to carry out the intent and purposes of, this part.

**5841. Lists of registration and titles.** The Department of Housing and Community Development shall furnish to the county assessor of the county in which a manufactured home is sited, on or before the last day of each calendar month, a listing of all new registrations and titles to manufactured homes sited, or to be sited, in that county.

**History.**—Stats. 1984, Ch. 1760, in effect October 1, 1984, completely revised section. Stats. 1991, Ch. 796, in effect January 1, 1992, substituted "manufactured home" for "mobilehome" after "which a" and substituted "manufactured homes" for "mobilehomes" after "titles to".

**5842. Exchange of information.** The board, the Department of Motor Vehicles, the Department of Housing and Community Development and any county assessor shall exchange or otherwise provide to one another any information relevant to the regulations, titling and taxation of manufactured homes. Such information shall be held confidential by the party receiving the information, except to the extent the information is open to public inspection pursuant to Sections 408, 408.1, and 833 of the Revenue and Taxation Code, and Section 1808 of the Vehicle Code.

**History.**—Stats. 1991, Ch. 796, in effect January 1, 1992, substituted "manufactured homes" for "mobilehomes" after "taxation of" in the first sentence.